

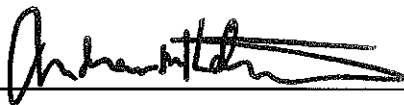
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Chapter No. 944
14/HR40/R2000SG
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HOUSE BILL NO. 1642

Originated in House



Clerk

HOUSE BILL NO. 1642

AN ACT TO AMEND CHAPTER 878, LOCAL AND PRIVATE LAWS OF 1990, AS LAST AMENDED BY CHAPTER 920, LOCAL AND PRIVATE LAWS OF 2011, TO EXTEND UNTIL JULY 1, 2017, THE DATE UPON WHICH THE HATTIESBURG TOURISM COMMISSION IS REPEALED; TO PROVIDE FOR AN INDIRECT REFERENDUM ON THE CONTINUATION OF THE LEVYING OF SUCH TAX; TO REQUIRE CERTAIN AUDITING OF FUNDS RECEIVED AS THEY RELATE TO THE TAX; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Chapter 878, Local and Private Laws of 1990, as amended by Chapter 1013, Local and Private Laws of 1995, as amended by Chapter 947, Local and Private Laws of 1997, as amended by Chapter 958, Local and Private Laws of 2000, as amended by Chapter 1010, Local and Private Laws of 2004, as amended by Chapter 925, Local and Private Laws of 2008, as amended by Chapter 920, Local and Private Laws of 2011, is amended as follows:

Section 1. The following terms as used in this act shall have the meanings herein ascribed unless the context otherwise clearly requires:

(a) "Hotel" or "motel" means a place of lodging that at any one time will accommodate transient guests on a daily or

weekly basis, excluding hotels or motels with ten (10) or less overnight rental units;

(b) "Commission" means the Hattiesburg Tourism Commission;

(c) "City" means the City of Hattiesburg.

Section 2. There is hereby created and established the Hattiesburg Tourism Commission.

Section 3. (1) The commission shall consist of the following seven (7) members appointed by the mayor and ratified by the city council:

(a) Two (2) members of the hotel/motel industry;

(b) One (1) member either of the Chamber of Commerce or the Economic Development Foundation;

(c) One (1) member representing the University of Southern Mississippi; and

(d) Three (3) members who serve at large.

(2) The commission shall be appointed within sixty (60) days following the adoption of a resolution pursuant to passage of this act for the following terms:

(a) Two (2) members for a term of one (1) year;

(b) Two (2) members for a term of two (2) years;

(c) One (1) member for a term of three (3) years;

(d) One (1) member for a term of four (4) years; and

(e) One (1) member for a term of five (5) years.

Thereafter, appointments will be made on a staggered basis for a five-year period.

(3) Members of the commission shall serve without compensation, shall elect officers and adopt rules and regulations, and shall fix a regular meeting date, but may provide for special meetings. The commission shall keep minutes of its proceedings as are necessary to carry out its responsibilities. A quorum of the commission shall consist of four (4) members.

(4) Any member of the commission may be disqualified and removed from office for any one (1) of the following reasons:

(a) Conviction of a felony; or

(b) Failure to attend three (3) consecutive meetings without just cause.

(5) Before entering on the duties of the office appointed, each member of the commission shall enter into and give bond to be approved by the Secretary of State of the State of Mississippi, in the sum of Fifty Thousand Dollars (\$50,000.00) conditioned on the satisfactory performance of his duties. This bond premium shall be paid from the Tourism Commission's funds and payable to the City of Hattiesburg in the event of a breach thereof. Suit may be brought by the city for benefit of the commission.

Section 4. The commission shall have jurisdiction and authority over all matters relating to establishing, promoting and developing tourism in the city and shall be authorized:

(a) To acquire, own, furnish, equip, staff and operate any and all facilities and equipment necessary or usable in the promotion of tourism for the City of Hattiesburg;

(b) To receive and expend revenues from any source, including, but not limited to, private enterprise and those revenues generated by this act;

(c) To own, lease or contract for any equipment useful and necessary in the promotion of tourism and convention business for the City of Hattiesburg;

(d) To sell, convey and otherwise dispose of all or any part of its property and assets in accordance with the General Laws of the State of Mississippi; and

(e) To have and exercise all powers necessary or convenient to effect any and all of the purposes for which the commission is organized, including the appointment and employment of individuals acting on behalf of the commission.

Section 5. (1) For the purpose of providing operating funds for the commission to promote tourism, the governing authorities are hereby authorized, in their discretion, to levy, assess and collect from every person, firm or corporation operating hotels and motels in the City of Hattiesburg, and in addition to all other taxes now imposed, an amount not to exceed two percent (2%) of the gross proceeds from overnight room rental, exclusive of charges for food, telephone, laundry, beverages and similar charges.

(2) Persons liable for the tax imposed herein shall add the amount of the tax to the aforesaid room rentals and collect the same.

(3) The tax collected shall be paid to the Department of Revenue on a form prescribed in the same manner that state sales taxes are computed, collected and paid; and the full enforcement provisions and all other provisions of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as necessary to the implementation and administration of this act.

(4) The proceeds of such tax, less three percent (3%) thereof which shall be retained by the Department of Revenue to defray the costs of collection, shall be paid to the City of Hattiesburg on or before the fifteenth day of the month following the month in which collected.

(5) Proceeds of the tax shall not be considered by the City of Hattiesburg as general fund revenues, but shall be dedicated solely for the purpose of carrying out the programs and activities of the Tourism Commission.

(6) (a) Before the taxes authorized by this act may be imposed, the governing authorities shall adopt a resolution declaring its intention to levy the taxes and establishing the amount of the tax levy and the date on which the taxes initially shall be levied and collected. The date shall be the first day of a month but not less than forty-five (45) days from the date of adoption of the resolution. Notice of the proposed tax levy shall

be published once each week for at least three (3) consecutive weeks in a newspaper having a general circulation in such city. The first publication of such notice shall be made not less than twenty-one (21) days prior to the date fixed in the resolution on which the governing authorities propose to levy such taxes, and the last publication shall be made not more than seven (7) days prior to such date. If, within the time of giving notice, twenty percent (20%) or fifteen hundred (1500), whichever is less, of the qualified electors of the city file a written petition against the levy of such taxes, then such taxes shall not be levied unless authorized by a majority of the qualified electors of such city voting at an election to be called and held for that purpose. Prior to the effective date of the tax levy approved as herein provided, the governing authorities shall furnish to the Commissioner of the Department of Revenue a certified copy of the resolution evidencing such tax levy.

(b) If the tax levied under this chapter was imposed without a vote of the electorate, the board of supervisors shall, within sixty (60) days after the effective date of House Bill No. 1642, 2014 Regular Session, by resolution spread upon its minutes, declare the intention of the board of supervisors to continue imposing the tax and describe the tax levy including the tax rate, annual revenue collections and the purposes for which the proceeds are used. The resolution shall be published once each week for at least three (3) consecutive weeks in a newspaper having a general

circulation in the county. The first publication of the notice shall be made within fourteen (14) days after the board of supervisors adopts the resolution declaring their intention to continue the tax. If, on or before the date specified in the resolution for filing a written protest, which date shall be not less than forty-five (45) days and not more than sixty (60) days after the board of supervisors adopts the resolution, twenty percent (20%) or one thousand five hundred (1,500), whichever is less, of the qualified electors of the county file a written petition against the levy of the tax, an election shall be called and held with the election to be conducted at the next special election day as such is defined by Section 23-15-833, Mississippi Code of 1972, occurring more than sixty (60) days after the date specified in the resolution for filing a written protest. The tax shall not be continued unless authorized by a majority of the qualified electors of the county, voting at the election. If the majority of qualified electors voting in the election vote against the imposition of the tax, the tax shall cease to be imposed on the first day of the month following certification of the election results by the election commissioners of the county to the board of supervisors. The board of supervisors shall notify the Department of Revenue of the date of the discontinuance of the tax and shall publish sufficient notice thereof in a newspaper published or having a general circulation in the county. If no protest is filed, then the board of supervisors shall state that

fact in their minutes and may continue the levy and assessment of the tax.

This paragraph shall not apply if the revenue from the tax authorized by this chapter has been contractually pledged for the payment of debt incurred prior to the effective date of House Bill No. 1642, 2014 Regular Session, until such time as the debt is satisfied. Once the debt has been satisfied, the board of supervisors shall, within sixty (60) days, adopt a resolution declaring the intention of the board of supervisors to continue the tax which shall initiate the procedure described in subsection (a) of this section.

Section 6. Accounting for receipts and expenditures of the funds herein described shall be made separately from the accounting of receipts and expenditures of the general fund and any other funds of the City of Hattiesburg. The records reflecting the receipts and expenditures of the funds prescribed in this act shall be audited annually by an independent certified public accountant, and the accountant shall make a written report of his audit to the governing authorities. The audit shall be made and completed as soon as practicable after the close of the fiscal year, and expenses of the audit shall be paid from the funds derived in accordance with this act.

Section * * *7. * * * This act shall be repealed from and after July 1, * * * 2017.

SECTION 2. This act shall take effect and be in force from
and after its passage.


PASSED BY THE HOUSE OF REPRESENTATIVES
March 19, 2014


SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
March 26, 2014


PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR


GOVERNOR
4/3/14 12:40pm